General Assembly

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Sixty-third session
Agenda item 116

Resolution adopted by the General Assembly

[*on the report of the Fifth Committee (A/63/637)*]

63/246. Financial reports and audited financial statements, and reports of the Board of Auditors

The General Assembly,

Recalling its resolutions 50/222 of 11 April 1996, 51/218 E of 17 June 1997, 52/212 B of 31 March 1998, 53/204 of 18 December 1998, 53/221, section VIII, of 7 April 1999, 54/13 B of 23 December 1999, 55/220 A, B and C of 23 December 2000 and 12 April and 14 June 2001, 57/278 A of 20 December 2002, 60/234 A and B of 23 December 2005 and 30 June 2006, 61/233 A and B of 22 December 2006 and 29 June 2007 and 62/223 A and B of 22 December 2007 and 20 June 2008,

Recalling also all its resolutions related to the languages of the United Nations as well as those on human resources management,

Emphasizing the need to ensure the full implementation of the Staff Regulations and Rules of the United Nations,

Having considered the financial reports and audited financial statements and the reports and audit opinions of the Board of Auditors for the period ended 31 December 2007 on the United Nations,[1] the International Trade Centre UNCTAD/WTO,[2] the United Nations University,[3] the United Nations Development Programme,[4] the United Nations Children's Fund,[5] the United Nations Relief and Works Agency for Palestine Refugees in the Near East,[6] the United Nations Institute for Training and Research,[7] the voluntary funds administered by the United Nations High Commissioner for Refugees,[8] the Fund of the United Nations Environment Programme,[9] the United Nations Population Fund,[10] the United Nations Human

[1] *Official Records of the General Assembly, Sixty-third Session, Supplement No. 5* (A/63/5), vol. I.

[2] Ibid., vol. III.

[3] Ibid., vol. IV.

[4] Ibid., *Supplement No. 5A* and corrigendum (A/63/5/Add.1 and Corr.1).

[5] Ibid., *Supplement No. 5B* and corrigendum (A/63/5/Add.2 and Corr.1).

[6] Ibid., *Supplement No. 5C* (A/63/5/Add.3).

[7] Ibid., *Supplement No. 5D* (A/63/5/Add.4).

[8] Ibid., *Supplement No. 5E* (A/63/5/Add.5).

[9] Ibid., *Supplement No. 5F* (A/63/5/Add.6).

[10] Ibid., *Supplement No. 5G* (A/63/5/Add.7).

Settlements Programme,[11] the United Nations Office on Drugs and Crime,[12] the United Nations Office for Project Services,[13] the International Criminal Tribunal for the Prosecution of Persons Responsible for Genocide and Other Serious Violations of International Humanitarian Law Committed in the Territory of Rwanda and Rwandan Citizens Responsible for Genocide and Other Such Violations Committed in the Territory of Neighbouring States between 1 January and 31 December 1994[14] and the International Tribunal for the Prosecution of Persons Responsible for Serious Violations of International Humanitarian Law Committed in the Territory of the Former Yugoslavia since 1991,[15] the concise summary of principal findings and conclusions contained in the reports prepared by the Board of Auditors,[16] the reports of the Secretary-General on the implementation of the recommendations of the Board of Auditors on the accounts of the United Nations for the biennium ended 31 December 2007, on the capital master plan for the year ended 31 December 2007 and on the financial statements of the funds and programmes of the United Nations for the financial period ended 31 December 2007[17] and the report of the Advisory Committee on Administrative and Budgetary Questions,[18]

1. *Accepts* the financial reports and audited financial statements and the reports and audit opinions of the Board of Auditors for the above-mentioned organizations;[1-15]

2. *Approves* the recommendations and conclusions contained in the reports of the Board of Auditors;

3. *Endorses* the observations and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions;[18]

4. *Emphasizes* that the Board of Auditors shall be completely independent and solely responsible for the conduct of audit;

5. *Decides* to consider further the reports of the Board of Auditors on the International Criminal Tribunal for Rwanda and the International Tribunal for the Former Yugoslavia under the respective agenda items relating to the Tribunals;

6. *Commends* the Board of Auditors for the superior quality of its reports, in particular with respect to its comments on the management of resources and improving the presentation of financial statements;

7. *Recalls* the statute of the International Civil Service Commission[19] and the central role of the Commission and the General Assembly in the regulation and coordination of the conditions of service of the United Nations common system;

8. *Also recalls* its resolution 61/233 B, in which it reiterated that the issue of outstanding assessed contributions is a policy matter of the General Assembly,

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[11] Ibid., *Supplement No. 5H* (A/63/5/Add.8).

[12] Ibid., *Supplement No. 5I* (A/63/5/Add.9).

[13] Ibid., *Supplement No. 5J* (A/63/5/Add.10).

[14] Ibid., *Supplement No. 5K* (A/63/5/Add.11).

[15] Ibid., *Supplement No. 5L* (A/63/5/Add.12).

[16] See A/63/169.

[17] A/63/327 and Add.1.

[18] A/63/474.

[19] Resolution 3357 (XXIX), annex.

and urges all Member States to make every possible effort to ensure the payment of their assessed contributions in full and on time;

9. *Stresses* that the employment of staff shall continue to be carried out in strict accordance with Article 101 of the Charter of the United Nations and in line with the relevant provisions of its resolutions;

10. *Takes note* of the reports of the Secretary-General on the implementation of the recommendations of the Board of Auditors on the accounts of the United Nations for the biennium ended 31 December 2007, on the capital master plan for the year ended 31 December 2007 and on the financial statements of the funds and programmes of the United Nations for the financial period ended 31 December 2007,[17] and also takes note of the improvements made on the implementation rate;

11. *Reiterates its request* to the Secretary-General and the executive heads of the funds and programmes of the United Nations to ensure full implementation of the recommendations of the Board of Auditors and the related recommendations of the Advisory Committee on Administrative and Budgetary Questions in a prompt and timely manner and to hold programme managers accountable for non-implementation of the recommendations;

12. *Requests* the Secretary-General to provide in his reports on the implementation of the recommendations of the Board of Auditors on the accounts of the United Nations as well as on the financial statements of its funds and programmes a full explanation for the delays in the implementation of the recommendations of the Board, in particular those recommendations not yet fully implemented which are two or more years old;

13. *Also requests* the Secretary-General to indicate in future reports an expected time frame for the implementation of the recommendations of the Board of Auditors, the priorities for their implementation and the office holders to be held accountable.

74th plenary meeting
24 December 2008